How to Apply for a Sales Tax Exemption Letter of Authorization for a Nonprofit Health Center

To obtain a letter of authorization (LOA), a nonprofit health center must apply online through the Georgia Tax Center (GTC). See Policy Bulletin SUT-2017-03 for more information about the sales tax exemption for nonprofit health centers.

Note: The applicant organization must have a GTC logon. A sales and use tax number is not required.

- If your organization has a GTC logon, you may begin the application process detailed in the numbered instructions below.

- If your organization does not have a GTC logon but the organization has filed Georgia tax returns (such as sales tax returns or withholding tax returns), you must sign up for online access. Go to the GTC website (https://gtc.dor.ga.gov), click **Sign up for online access**, and complete the submission process. Instructions for signing up for online access may be found here.

- If your organization does not have a GTC logon, has not filed Georgia tax returns, and needs to file Georgia tax returns, you must register as a new business. Go to the GTC website (https://gtc.dor.ga.gov), click **Register a New Georgia Business**, and complete the submission process. Instructions for registering a new business may be found here.

- If your organization does not have a GTC logon, has not filed Georgia tax returns, and does not need to file Georgia tax returns, you must contact the Department at 877-423-6711 to set up a GTC account.

How to Apply

1. Go to the GTC website (https://gtc.dor.ga.gov) and log into your account.

2. Under the **I Want To** section, click **Request sales tax exemptions**.
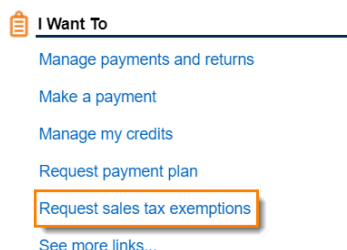
3. Click **Nonprofit Health Centers**.
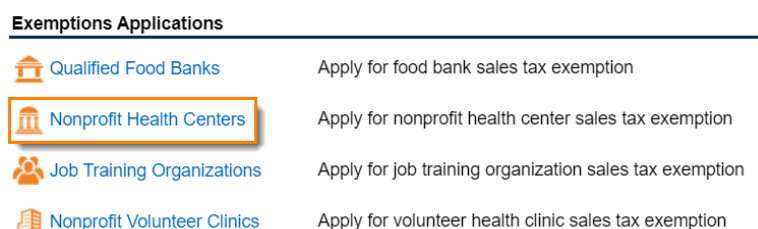
4. Review the requirements on the **Request Details** page. Click **Next**.

Request Details

Your organization is eligible if the organization	You will need
• Is located in Georgia;	• Internal Revenue Service exemption determination letter.
• Is exempt from income taxation under the Internal Revenue Code; and	• Total number of Georgia patients treated by the applicant in the preceding calendar year.
• Is a Federally Qualified Health Center established under the authority of and receiving funds pursuant to the United States Public Health Services Act, 42 U.S.C. Section 254b.	• The average monthly number of full-time employees employed by the applicant in Georgia in the preceding calendar year.
	• Total dollar amount of exempt purchases made in Georgia by the applicant in the preceding calendar year.

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5. Complete the **Nonprofit Health Center** page.

   a. Answer the questions on the left side of the screen.

      i. If you are submitting a <u>new</u> application for a letter of authorization valid from July 1 of the <u>current</u> year through June 30 of the following year, keep the default selection of **No** for both questions.

      ii. If you are submitting a <u>new</u> application for a letter of authorization valid <u>prior</u> to July 1 of the current year, click *Yes* under the second question. Select the period for which you are submitting the application.

Are you applying for a previous year?

| Yes | No |

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

| 2020 |
| 2014 |
| 2015 |
| 2016 |
| 2017 |
| 2018 |
| 2019 |
| 2020 |

      iii. If you are <u>amending</u> data on a <u>previously submitted</u> application, click *Yes* under the first question. Select the period for which you are amending data.

Do you need to amend data on a previously submitted application?

| Yes | No |

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

| 2020 |
| 2014 |
| 2015 |
| 2016 |
| 2017 |
| 2018 |
| 2019 |
| 2020 |

b. Review the statements on the right side of the screen and check all boxes. **Note:** You must check all the boxes to proceed.

c. Click **Next**.

Nonprofit Health Center

📋 Nonprofit Health Center Exemption

Do you need to amend data on a previously submitted application?

| Yes | **No** |

Are you applying for a previous year?

| Yes | **No** |

Exemption runs annually from July 1st through June 30th

You have selected 07/01/2020 through 06/30/2021.

☑ The applicant organization is located in Georgia.

☑ The applicant organization is a Federally Qualified Health Center, established under the authority of and receiving funds pursuant to the United States Public Health Services Act, 42 U.S.C. Section 254b.

☑ I affirm that the applicant organization meets the eligibility requirements for this exemption. I understand that attempting to evade taxes by obtaining a certificate of exemption through fraud or by using a certificate of exemption to which one is not entitled is a misdemeanor under O.C.G.A. § 48-1-7.

| Cancel | | ‹ Previous | Next › |

6. Complete the **Application data** page.

a. Select whether you have data to report for the calendar year prior to the exemption period. If you select **Yes**, enter the requested data.

📋 Nonprofit Health Center Exemption

Do you have data to report for calendar year ▢?

| **Yes** | No |

Average monthly number of full-time employees in Georgia in ▢.

| Required | Required

Total dollar amount of exempt purchases made in ▢.

| Required |

Total number of Georgia patients treated in ▢.

| Required |

b. Attach the IRS Exemption Determination Letter

i. Click **Add Attachment.**

Add Attachment

Please attach IRS Exemption Determination Letter.

ii. Enter a short description. Click **Browse…** to select and attach your letter. Click **Save**.

c. Click **Next**.

7. Review the request. Click **Submit**.

8. Click **Yes** to confirm you want to submit the application.

A confirmation page will appear. Write down or print your confirmation number.

To *review the status of an application*: Logon to GTC, click **Submissions**, and select the applicable submission.

To *view or reprint a Letter of Authorization*: Logon to GTC, click **Correspondence**, and click **View Letters**.